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**ANNUAL REPORTS**  
  
OF THE  
  
**MUNICIPAL OFFICERS**  
  
AND  
  
**Superintendent of Schools**  
  
OF THE  
  
**TOWN OF VIENNA**  
  
FOR THE  
  
**Year Ending February 13, 1947**





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OF THE  
**MUNICIPAL OFFICERS**  
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OF THE  
**TOWN OF VIENNA**  
FOR THE  
**Year Ending February 13, 1947**

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Farmington, Maine  
The Knowlton & McLeary Co., Printers  
1947

# **Town Officers Elected in March 1946**

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**Moderator**

HERVEY S. BEAN

**Clerk**

F. R. EATON

**Selectmen, Assessors and Overseers of the Poor**

C. A. BEAN

J. E. RACKLIFF

H. S. KELLEY

**Treasurer**

NORMAN E. WAITE

**Tax Collector and Constable**

NORMAN E. WAITE

**School Committee**

FREDA KELLEY

HERVEY S. BEAN

CARL HALL

**Superintendent of Schools**

JAMES deWEVER

**Road Commissioner**

HAROLD L. KELLEY



# Town Warrant

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State of Maine

Kennebec, ss.

To Norman E. Waite, Constable of the Town of Vienna,

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town of Vienna, qualified by law to vote in town affairs, to assemble at the Town House in said town on Monday, the third day of March next, at (10) ten o'clock in the forenoon, to act upon the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the year ensuing.

Art. 3. To hear and act upon report of Town Officers.

Art. 4. To fix upon a compensation for the services of a Road Commissioner for the year ensuing.

Art. 5. To fix upon a compensation for the Collection of Taxes for the year ensuing.

Art. 6. To choose all other necessary Town Officers.

Art. 7. To see what sum of money the Town will vote to raise to defray administration charges for the year ensuing.

Art. 8. To see what sum of money the Town will vote to raise for repair of schoolhouses.

Art. 9. To see what sum of money the Town will vote to raise for street lights.

**Art. 10.** To see what sum of money the Town will vote to raise for the support of schools, High School tuition, textbooks and supplies.

**Art. 11.** To see what action the Town will take in regard to keeping the winter roads open.

**Art. 12.** To see what sum of money the Town will vote to raise for snow removal.

**Art. 13.** To see what sum of money the Town will vote to raise for summer work on highways and bridges, and patrol.

**Art. 14.** To see what sum of money the Town will vote to raise for cutting bushes on the highways for the year ensuing.

**Art. 15.** To see what sum of money the Town will vote to raise for the support of poor for the year ensuing.

**Art. 16.** To see what sum the Town will raise and appropriate for State Aid road construction (in addition to the amount regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.

**Art. 17.** To see what sum of money the Town will vote to raise for the repair of town tractor.

**Art. 18.** To see what sum of money the Town will vote to raise for Maintenance of Third Class roads.

**Art. 19.** To see if the Town will vote to raise \$10.00 for Flags for Soldiers' graves.

**Art. 20.** To see if the Town will vote to pay the school committee for their services; if so, how much.

**Art. 21.** To see what instructions the Town will give the Assessors in regard to taking the inventory.

**Art. 22.** To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the



purpose of paying indebtedness of the Town, such notes to be paid during the current year out of money raised during the said current municipal year of taxes.

**Art. 23.** To see if the Town will vote to authorize the Selectmen, on behalf of said Town, to sell and dispose of any real estate acquired by the said Town for the non-payment of taxes thereon, on such terms as they deem advisable; and to execute quit claim deed or deeds for such property.

**Art. 24.** To see if the Town will vote to appropriate and raise the sum of twenty-five (\$25.00) dollars to be spent in cooperation with the Maine Publicity Bureau.

**Art. 25.** To see whether or not the Town will vote to enter into a contract with Central Maine Power Company for a term of ten (10) years whereby in consideration of the furnishing of street lighting service to the Town during the term of said contract all as more fully set forth in the contract, copy of which has been presented to this meeting, the Town will pay for such street lighting service in accordance with the company's municipal street lighting rate contract basis.

**Art. 26.** To see what action the Town will take with reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceeding article.

**Art. 27.** To see if the Town will vote to appropriate the sum of two hundred (\$200.00) dollars to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32.

**Art. 28.** To see if the Town will vote to raise additional money for the Honor Roll.

**Art. 29.** To see if the Town will vote to buy and appropriate money for a new Truck.

**Art. 30.** To see if the Town will vote to close the following said roads in Town, to wit:

Fred Berry place to Wilmont Stevens'.

Woodcock place by George Kelly farm to New Sharon line.  
 Klir Beck's to corner below John Fox place.  
 Charles Davis place to New Sharon line and to Antti Anderson's.

**Art. 31.** To act upon any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session at the Town House on the day of said meeting at (9) nine o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hands at Vienna, this 13th day of February, A. D. 1947.

C. A. BEAN,  
 J. E. RACKLIFF,  
 H. S. KELLEY,

Selectmen of Vienna.



## VALUE OF ESTATES

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	Real	Personal
Anderson, Antti	\$1,140	\$ 380
Austin, Robert	800	10
Berry, Ivy	200	50
Bachelder, F. B.	1,700	460
Bean, Hervey S.	2,300	1,320
Bean, Clarence A.		65
Berry, Russell	210	
Bean, Arthur J.	350	170
Bean, Ethelyn	600	
Beck, Klir A.	1,300	10
Beck, Klir A., Mrs.	200	
Burrill, Frank	225	100
Crocker, B. E.	100	
Currier, Everett and Ida	150	
Currier, Everett	220	
Dowst Bros.	1,600	210
Davis, Walter L.	1,500	370
Duley, F. A.	700	
Duley, C. C.	150	
Duley, Donald	1,400	510
Eaton, F. R.	1,500	675
Eaton, F. R., Mrs.	350	
Eaton, F. Cecil	85	
Elliott, Lester N.	1,450	1,220
Ford, George, Mr. and Mrs.	2,550	710
Ford, Daniel	1,100	330
Fletcher, Horace	400	
Foss, Harold	900	10
Foss, Otis M.	1,400	1,460
Frost, Louise C.	1,600	255
Frost, Sumner M.	1,050	240
Fortier, Alida	425	
Gordon, Carrie	650	140

	Real	Personal
Goodspeed, Anna	\$ 750	
Goodspeed, Lester	125	
Hall, T. O., Heirs of	1,800	\$100
Hall, A. W., Heirs of	1,600	
Hall, Merton		85
Hall, Esther		70
Hall, Carl and Gladys	725	140
Henderson, Cora	600	
Hill, John	400	220
Hughes, Joyce B.	800	
Kelley, Sadie F.	2,075	
Kelley, Harold		175
Kelley, Herbert		545
Kelley, Edwin	220	10
Kilponen, Kalle	900	550
Kohtala, John	1,425	750
King, Edith R.	175	
King, George	1,400	10
Ladd, Clyde O.	1,050	150
Ladd, Gladys		10
Lord, Joseph	350	
Linendoll, James and Anna	1,500	935
Meador, Hazel	850	
Meador, Leon	500	35
Meador, O. G.	785	245
Moore, Everett	180	40
McGaffey, Ray	340	35
McGaffey, J. B.	100	10
Mason, H. C., Heirs of	635	
Meador, Leslie	900	245
Meador, Annie	225	
Meador, Charles		55
Meador, Linwood		10
Riccius, Wilhelmina	1,150	150
Ridley, Benjamin and Charles	800	10
Rackliff, Joseph	600	505
Richards, W. F.	1,300	
Richards, John		475
Stetson, F. B.	550	515



	Real	Personal
Stetson, Donald	\$ 120	
Stewart, R. J.	500	\$245
Stevens, Harry	175	
Swenson, Irene and Mildred	1,050	
Swenson, Irene	800	40
Swenson, Mildred		40
Swett, Mary	350	
Sanborn, Laura and Waugh, Dorothy	1,625	
Stevens, Fred	500	55
Thurston, Ethel	260	
Trask, Oakes E.	1,600	55
Trask, Oland	400	470
Varney, B. A.	850	45
Webber, O. L.	1,600	90
Waite, E. E.	1,300	50
Waugh, Clyde		70
Waugh, Dorothy		900
Waite, N. E.	2,150	765
Whittier, F. O.	1,400	1,010
Whittier, Wesley	40	
Whittier, Minnie	1,050	100
Whittier, A. G.	125	
Wilson, A. S. and A. C.	1,050	735
Wight Bros.	1,450	630
Webber, Sherman	650	
Webber, Howard	40	
Wave, Willie	550	60
Wilson, Herbert	650	590
Wells, Merton	150	
Wadleigh, Ernest		80

#### NON-RESIDENT

Allen, B. F.	\$3,000
Austin, R. B., Heirs of	700
Anderson, Clair E.	400
Bachelder, Esther	200
Bailey, Stella C.	100
Bean, Emery, Mrs.	900
Belcher, Richard, Rev.	125

	Real	Personal
Blanchard, Fred A.	\$ 750	
Blake, George E.	185	
Baker, Raymond	850	
Berry	20	
Cole, Henry	50	
Currier, Erma	300	
Currier, Theodore	100	
Currier Bros.	10	
Chesley, Ethel and Leah	400	
Currier, Grover	165	
Childs, Fred G.		\$100
Cooper, C. J.	450	
Central Maine Power Co	4,425	
Clements, Ellery	25	
Dyar, Florence	150	
Doyen & Tibbetts	450	
Furgerson, Earl H.	75	
Fifield Bros.		75
Fields, Olive, Heirs of	300	
Folsom, J. P., Heirs of	350	
Fisher, Blanche	160	
Fox, John C.	150	
French, Pearl	125	
Goding, Olive B.	1,200	
Gould, William	50	
Goodspeed, Ernest	150	
Getchell, S. A. & Son	250	
Getchell, A. E.	750	
Hall, C. A.	600	50
Hall, Merle	100	
Hastings, Linda	200	
Kelley, Elwin	800	
Kinney, Perley	40	
Ketcham, John F.	500	
Ladd, Laforest	50	
Mousley, Harvey, Rev.	160	
Milone, Harry	70	
Miller, Fred	90	
Mikkola, Konsta	115	



	Real	Personal
Maxwell, J. H., Heirs of	\$1,100	
Marstaller, Ernest	1,000	
Morse, H. L.	20	
Moceus, Stanley, Heirs of	700	
Marshall, Osborne	300	
Mason, Hezekiah T.	225	
Mahnke, William and Theresa	50	
Moore's, Henry	275	
Maine Skewer & Dowel Co.	5,995	
Medomak Canning Co.	1,200	
Norton, Z., Heirs of	400	
Oliver, Rexford	260	
Robbins, William	800	
Riggs, George	100	
Soule, Edith	300	
Standard Oil Co.		\$75
Sanborn, Ethel	300	
Stevens, W.	200	
Sharp, Robert W.	75	
Somers, William	75	
Somers, Nora	325	
Smart, Edd	135	
Saunders, Ernest	35	
Tague, Edward T.	150	
Thompson, William	40	
Tracy, Frank	250	
Timberlands Inc.	1,950	
Tufts, John L.	500	
Varney, E. G.	450	
Webber, Elmer	180	
Webber, Maxwell	135	
Webber, Maxwell and Winona	150	
Wheeler, Fred	1,275	40
Wheeler, Fred and Clyde	150	
Webber, H. W., Heirs of	25	
Weymouth, E. K.	100	
Wright, Elmer	650	
Webber, Evan	1,600	



# Selectmen's Report

List of property at its just value in the Town of Vienna, County of Kennebec, in the year 1946, made for return to Board of State Assessors, as required by law.

Number of Polls taxed	76
Number of Polls not taxed	19
Poll Tax	\$3.00
Rate of Taxation	.070

## TAXABLE PROPERTY

	Value	Total Value
Value of Real Estate, Resident	\$73,550 00	
Value of Real Estate, Non-Resident	41,515 00	
		<hr/>
Total Real Estate		\$115,065 00
Value of Personal Estate, Resident	\$20,805 00	
Value of Personal Estate, Non-Resident	340 00	
		<hr/>
Total Personal Estate		\$21,145 00
		<hr/>
Grand Total		\$136,210 00
Total value of Land	\$69,975 00	
Total value of Buildings	45,090 00	

## TAXABLE LIVESTOCK AND POULTRY

	No.	Av. Val.	Total Value
Horses and Mules	55	\$ 79 00+	\$4,375 00
Colts, 3 to 4 yrs. old	1	100 00	100 00
Steers, Oxen & Bulls over 18 mo.	29	91 00+	2,645 00
Milk Cows, including heifers that have freshened	197	48 00+	9,625 00



Heifers over 2 yrs., not yet freshened	35	\$33 00+	\$1,160 00
Heifers, 15 months to 2 yrs.	32	30 00+	965 00
Domestic Fowl, over 50 in no.	1,150	1 00	1,150 00
Total amount			<hr/> \$20,020 00

#### EXEMPT LIVESTOCK AND POULTRY

	No.	Av. Val.	Total Value
Cattle, 18 mo. and younger	116	\$16 00—	\$1,850 00
Sheep, to the No. of 35	15	7 00+	108 00
Swine, to the No. of 10	27	14 00+	385 00
Domestic Fowl, to No. of 50	863	1 00	863 00
Total amount			<hr/> \$3,206 00

#### ALL OTHER KINDS OF PERSONAL PROPERTY

	No.	
Stock in Trade	2	\$350 00
Boat	1	25 00
Gasoline Pumps	2	150 00
Radios	51	500 00
Tractor	1	50 00
Machinery and Equipment	1	50 00
Total		<hr/> \$ 1,125 00
Amount taxable livestock and poultry brought forward		20,020 00
Total amount Personal Property		<hr/> \$21,145 00

#### To the Citizens of the Town of Vienna:

The following report of the receipts and expenditures for the fiscal year ending Feb. 15, 1947, is respectfully submitted.

Upon the Polls and Estates we have assessed the following sums, to wit:

Overlay	\$ 291 55
State Tax	1,094 19
County Tax	191 56

Administration Charges	\$ 800 00
Repairs Schoolhouses	100 00
Street Lights	96 00
Support of Schools	2,000 00
Snow Removal	800 00
Highways and Bridges	1,000 00
Patrol Maintenance	454 40
Cutting Bushes	300 00
Support of Poor	250 00
State Aid Road Construction	450 00
Repairs of Tractor	1,000 00
Third Class Road Maintenance	400 00
Flags for Soldiers' Graves	10 00
Maine Publicity Bureau	25 00
Honor Roll Monument	100 00
Repair of Mill Pond Dam	400 00
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	\$9,762 70

#### ADMINISTRATION CHARGES

Appropriated in March, 1946	\$800 00
Overlay	291 55
Discharge fees on Liens	6 00
State of Maine, R. R. and Telegraph Tax	66
1947 Excise Tax	128 69

#### Warrants Drawn

James deWever	\$177 19
Depositors Trust Co., check books	5 00
Depositors Trust Co., bank charge	45
Maine Municipal Asso.	15 00
The Knowlton & McLeary Co., town reports	81 60
Arthur N. Douglas, discharging liens	6 50
Central Maine Power Co.	11 00
Marks Printing House	14 75
Loring, Short & Harmon	13 15
John R. Perkins, auditing	50 00
Hazel Eaton, Ballot Clerk	7 00
Dora Davis, Ballot Clerk	7 00
Anginette Duley, Ballot Clerk	7 00

Freda Kelley, Ballot Clerk	\$ 3 50	
Ruth Bean, Ballot Clerk	3 50	
Macomber, Farr & Whitten, insurance	4 76	
Norman E. Waite, Treasurer	85 00	
Norman E. Waite, Constable	13 50	
Norman E. Waite, Collection of Taxes	209 25	
Town of Mt. Vernon, Fire Dept.	35 75	
Treasurer of State, dog licenses	4 90	
F. R. Eaton, Clerk	15 00	
F. R. Eaton, deeds	3 00	
F. R. Eaton, births, deaths and marriages	4 78	
Clarence Bean, Selectman, Assessor and Overseer	175 00	
Joseph Rackliff, Selectman, Assessor and Overseer	85 00	
Herbert Kelley, Selectman, Assessor and Overseer	75 00	
Clarence Bean, postage and telephone	10 00	
C. O. Ladd, fuel	6 00	
Carl Hall, School Committee	5 00	
Freda Kelley, School Committee	5 00	
Hervey Bean, School Committee	10 00	
N. E. Waite, abatement 1946	6 50	
L. N. Elliott, abatement 1938, '39, '41, and '42	12 40	
Total	\$1,168 45	\$1,226 90
Unexpended	58 45	
	\$1,226 90	\$1,226 90

## STREET LIGHTS

Appropriated March, 1946 \$96 00

## Warrants Drawn

Central Maine Power Co.	\$96 00	
Total	\$96 00	\$96 00

## HIGHWAYS AND BRIDGES

Appropriated March, 1946	\$1,000 00
Rec'd Town of Chesterville	50 58



## Warrants Drawn

Harold Kelley	\$243 20	
Merton Wells	31 68	
Raymond Kelley	75 60	
Herbert Kelley	353 70	
Donald Duley	85 70	
Herbert Duley	5 28	
Otis Foss	34 80	
O. E. Trask	14 76	
Lester Elliott	8 70	
Harry Stevens	50 52	
Arthur Gordon	68 18	
O. G. Meader	17 70	
Benjamin Crocker	5 00	
Merle Hall	1 50	
James Linendoll	38 10	
Clayton Kelley	20 25	
Transferred to Unimproved Road (material)	21 20	
Transferred to Special Resolve (material)	15 60	
A. S. Wilson	6 96	
Fred Childs	6 96	
F. G. & C. F. Wheeler	42 00	
Willie Wave	7 92	
John Hill	26 40	
C. O. Ladd	44 08	
Floyd Ladd	2 64	
Herbert Davis	10 56	
Herbert Wilson	18 60	
	\$1,257 59	\$1,050 58
Overexpended		207 01
	\$1,257 59	\$1,257 59

## CUTTING BUSHES

Appropriated March, 1946

\$300 00

## Warrants Drawn

C. O. Ladd	\$41 80
Everett Foss	2 50

Harold Kelley	\$60 80	
Harry Stevens	76 50	
Raymond Kelley	76 50	
Clayton Kelley	58 50	
Robert Bean	18 00	
	<hr/>	
	\$334 60	\$300 00
Overexpended		34 60
	<hr/>	
	\$334 60	\$334 60

### MAINTENANCE OF UNIMPROVED ROAD

Received from State of Maine	\$467 41
Transferred from Highways & Bridges Acct., for material	21 20

### Warrants Drawn

Harold Kelley	\$ 62 90	
Harry Stevens	55 50	
Herbert Kelley	148 00	
Herbert Davis	28 50	
Merton Wells	28 50	
Walter Davis	67 51	
Raymond Kelley	16 50	
Donald Duley	60 00	
Grover Currier	21 20	
	<hr/>	
Total	\$488 61	\$488 61

### THIRD CLASS MAINTENANCE

Appropriated March, 1946	\$400 00
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### Warrants Drawn

Overexpended 1945	\$ 59 88
Harold Kelley	112 00
Merton Wells	10 56
Herbert Kelley	221 25
Raymond Kelley	3 96
Donald Duley	3 80
Lester Elliott	33 64

Harry Stevens	\$ 5 28	
Everett Foss	3 75	
Myron Foss	3 75	
James Linendoll	19 72	
<hr/>		
Total	\$477 59	\$400 00
Overexpended		\$77 59
<hr/>		
	\$477 59	\$477 59

## STATE AID CONSTRUCTION

Unexpended 1945	\$ 450 00
Appropriated March, 1946	450 00
Rec'd State of Maine	2,324 70

## Warrants Drawn

J. E. Rackliff	\$156 15
Carl Rackliff	120 75
Lawrence Rackliff	84 00
Carl Hall	57 00
Lewis Buker	78 75
Donald Wight	34 88
Norman Waite	86 38
Joseph Blanchard	79 50
Everett Williams	3 75
Donald Duley	303 00
E. W. Leighton	244 00
E. E. Purington	189 00
Milton Hall	172 00
Maine Chance Farm	132 60
Town of Mt. Vernon	246 00
Herbert Currier	165 00
New England Metal Culvert Co.	309 24
Fred Childs	5 26
Harold Redman	3 00
Warren Walton	135 15
Wallace French	267 75
C. E. Turner & Son	2 24
Carl Currier	342 10



Dill E. Currier	\$4 50	
W. W. Small Co.	2 70	
	<hr/>	
Total	\$3,224 70	\$3,224 70
	<hr/>	
Expended by State for Shovel		\$646 25
Balance available from State		180 00

**PATROL OF STATE AND STATE AID ROAD**

Appropriated March, 1946 \$454 40

**Warrants Drawn**

Treasurer of State	\$454 40	
	<hr/>	
Total	\$454 40	\$454 40

**SPECIAL RESOLVE**

Rec'd State of Maine	\$300 00
Transferred from Highway and Bridge Acct., for material	15 60

**Warrants Drawn**

Harold Kelley	\$46 00	
Harry Stevens	39 12	
Merton Wells	22 56	
Raymond Kelley	23 28	
Herbert Kelley	93 84	
Donald Duley	78 56	
Grover Currier	15 60	
	<hr/>	
Total	\$318 96	\$315 60
Overexpended		3 36
	<hr/>	
	\$318 96	\$318 96

**REPAIR OF TRACTOR**

Appropriated March, 1946 \$1,000 00

**Warrants Drawn**

Southworth Machine Co.	\$700 00	
Eastern Tractor & Equipment Co., truck plow	370 82	
Perkins Machine Shop	117 19	
Dubl-Test Supply Co., tractor light	19 75	
Childs' Garage	66 51	
Waldo White	4 15	
Howard Green	37 75	
Maine Steel Inc.	28 67	
Morton Motor Co., truck light	11 30	
Childs' Garage, truck	15 73	
	<hr/>	
	\$1,371 87	\$1,000 00
Overexpended		371 87
	<hr/>	
	\$1,371 87	\$1,371 87

**WINTER ROADS**

Appropriated March, 1946	\$ 800 00
Rec'd State of Maine	1,415 99

**Warrants Drawn**

Farmington Farmers' Union	\$ 17 00
Harold Kelley	345 71
Merton Wells	18 42
Herbert Kelley	521 54
Raymond Kelley	135 63
Joseph Rackliff	54 06
Lawrence Rackliff	28 56
Clarence Bean	7 26
Herbert Wilson	7 26
Lester Elliott	16 74
Philip Dunn	16 74
Fred Stevens	40 02
Donald Duley	79 00
Dowst Bros.	45 47
Herbert Duley	17 10
John Kohtala	3 60
Myron Foss	12 60
Everett Foss	16 20

Town of Mt. Vernon	\$81 72	
Wallace French	55 00	
C. O. Ladd	44 56	
Harry Stevens	86 37	
Leslie Meader	3 00	
James Linendoll	3 60	
Clayton Kelley	167 25	
O. E. Trask	11 30	
A. S. Wilson	25 00	
Carl Hall	2 00	
Charles Meader	15 00	
Norman Waite	6 00	
Merle Douglas	7 50	
O. G. Meader	52 63	
John Hill	25 00	
Antti Anderson	34 40	
Daniel Ford	4 80	
Willard Ford	4 80	
Hervey Bean	10 00	
		<hr/>
Total	\$2,022 84	\$2,215 99
Unexpended	193 15	
		<hr/>
	\$2,215 99	\$2,215 99

## TOWN POOR

Appropriated March, 1946 \$250 00

## Warrants Drawn

Treasurer of State	\$198 00	
		<hr/>
Total	\$198 00	\$250 00
Unexpended	52 00	
		<hr/>
	\$250 00	\$250 00

## SCHOOLS

Balance 1945	\$ 642 24
Appropriated March, 1946	2,000 00
Rec'd State of Maine	1,798 70



## Warrants Drawn

Madeline Bean, teaching	\$418 30
Winona Webber, teaching	457 90
Freda Kelley, teaching	575 00
Hazel Bean, teaching	575 00
Herschel Rackliff, janitor	32 00
Edward Dimock, janitor	6 20
Carl Gill, janitor	9 60
Irene Swenson, janitor	21 00
Bert Varney, janitor	18 75
Scott, Foresman & Co., books	65 78
Ginn & Co., books	24 25
Webster Publishing Co., books	24 23
The Macmillan Co., books	1 54
The Maine Book Co., books	5 50
Laidlow Brothers, books	3 36
Mrs. John Richards, conveyance	144 00
Hazel Bean, conveyance	246 00
Edwin Tracy, conveyance	210 00
Kents Hill Seminary, tuition	400 00
Town of Livermore Falls, tuition	119 10
Town of Farmington, tuition	480 00
Town of Fairfield, tuition	45 00
Monmouth Academy, tuition	48 60
Town of New Sharon, tuition	50 00
Clyde Ladd, fuel	96 00
Arthur A. Gordon, fuel	5 00
Herbert Kelley, fuel	3 00
Herschel Rackliff, fuel	50
Frank Berry, fuel	50
W. H. Riccius, fuel	81 25
O. E. Trask, fuel	13 75
C. L. Frost, fuel	8 25
Carl W. Hall, fuel	12 75
Vinton School Form Co., supplies	10 40
Central Me. Power Co., supplies	22 51
Loring, Short & Harmon, supplies	18 29
J. L. Hammett Co., supplies	15 14
Barton Press, supplies	1 83
C. E. Turner & Son, supplies	3 08

Beckley Cardy Co., supplies	\$34 67	
A. H. Rice & Co., supplies	2 00	
World Book Co., supplies	8 19	
C. A. Bean, supplies	6 64	
M. N. Perkins Co., supplies	4 90	
Barbara Parlin, office help	7 20	
Patricia Flagg, office help	10 00	
Total	\$4,346 96	\$4,440 94
Unexpended	93 98	
	\$4,440 94	\$4,440 94

#### REPAIRS OF SCHOOLHOUSES

Appropriated March, 1946 \$100 00

##### Warrants Drawn

Nelson Henderson	\$78 70	
Clyde Waugh	6 00	
Fred Stetson	3 75	
Total	\$88 45	\$100 00
Unexpended	11 55	
	\$100 00	\$100 00

#### TEACHERS' RETIREMENT FUND

Due from 1945	\$58 17	
Madeline Bean	20 92	
Winona Webber	22 89	
Hazel Bean	28 75	
Freda Kelley	28 75	

##### Warrants Drawn

Teachers' Retirement Association	101 98	
Total	\$101 98	\$159 48
Amount due fund	57 50	
	\$159 48	\$159 48

**FLAGS FOR SOLDIERS**

Appropriated March, 1946	\$10 00
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**Warrants Drawn**

H. P. White & Co.	\$10 50	
	\$10 50	\$10 50
Overexpended		50
	\$10 50	\$10 50

**REPAIR OF MILL POND DAM**

Appropriated March, 1946	\$400 00
Rec'd of O. G. Meader	12 00

**Warrants Drawn**

Dill E. Currier	\$318 00	
Anne Michaud	145 60	
Donald Duley	77 50	
Russell Stewart	7 50	
J. E. Rackliff	49 50	
Merton Wells	12 00	
Ray McGaffey	10 00	
O. G. Meader	2 10	
	\$622 20	\$412 00
Total		210 20
Overexpended		
	\$622 20	\$622 20

**WITHHOLDING TAX**

Due from 1945 fiscal year	\$25 58
Winona Webber	78 10
Harold Kelley	3 50
Lawrence Rackliff	10 30
Everett Foss	70
Collector of Internal Revenue (over payment)	3 72
Harry Stevens	18 80
Herbert Davis	1 30
Merton Wells	2 00

Carl Rackliff	\$ 1 40	
Carl Hall	1 10	
Joseph Blanchard	8 30	
Lewis Buker	2 50	
Robert Bean	1 30	
Herbert Kelley	38 70	
Raymond Kelley	14 10	
Clayton Kelley	19 60	
Hazel Bean	57 50	

#### Warrants Drawn

Collector of Internal Revenue	\$241 50	
Total	\$241 50	\$288 50
Due Collector of Internal Revenue	47 00	
	\$288 50	\$288 50

#### MAINE PUBLICITY BUREAU

Appropriated March, 1946		\$25 00
Warrant drawn Maine Publicity Bureau	\$25 00	

#### HONOR ROLL MONUMENT

Appropriated March, 1946		\$100 00
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#### TOWN DEBT

Franklin County Savings Bank, loan		\$4,000 00
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#### Warrants Drawn

Franklin County Savings Bank	\$4,000 00	
	\$4,000 00	\$4,000 00

#### INTEREST

#### Warrants Drawn

Franklin County Savings Bank	\$20 00	
Overexpended		\$20 00
	\$20 00	\$20 00



**STATE TAX**

Warrant drawn Treasurer of State	\$1,094 19	
Assessment		\$1,094 19
	<hr/>	
	\$1,094 19	\$1,094 19

**COUNTY TAX**

Assessment		\$191 56
Warrant drawn Chester C. Fowles	\$191 56	
	<hr/>	
	\$191 56	\$191 56

**LIST OF ABATEMENTS**

N. E. Waite, Coll., C. A. Hall, paid Mt. Vernon	\$3 50
N. E. Waite, Coll., Willard Ford, paid elsewhere	3 00
L. N. Elliott, Coll. 1942, Chas. & Benjamin Ridley	3 00
L. N. Elliott, Coll. 1941, Leon McLaughlin	3 40
L. N. Elliott, Coll. 1939, Waverly Whittier	3 00
L. N. Elliott, Coll. 1938, Waverly Whittier	3 00

**TAX ACQUIRED PROPERTY SOLD**

Marinda Whittier lot, C. O. Ladd balance paid	\$184 30
George Kelley farm, Russell Stewart	200 00
Webber School House, Fred Stevens	50 00
Kanervo Farm, Ernest Marsteller	400 00
Mill Office in Village, Maine Skewer & Dowel Corp.	49 03
F. F. Storer lot, Hervey Bean	1,000 00
Frank Gray camp, Norman Waite	19 15
	<hr/>
Total	\$1,902 48

**SURPLUS ACCOUNT**

From 1945 Account	\$3,860 90
C. O. Ladd	184 30
State of Maine, grader rental	18 00
Russell Stewart	200 00
Fred Stevens	50 00
Ernest Marsteller	400 00
Maine Skewer & Dowel Corp.	49 03
Hervey S. Bean	1,000 00

1946 Excise Tax	\$209 44
1946 Supplementary Tax	6 00
1945 Supplementary Tax	3 00
Norman Waite	19 15
Unexpended Balances	
Administration	58 45
Winter work	193 15
Town Poor	52 00
Repairs Schoolhouses	11 55

## Overdrafts

Highways and Bridges	\$207 01
Cutting bushes	34 60
Special Resolve	3 36
Repair of Tractor	371 87
Flags for Soldiers' graves	50
Mill Pond Dam	210 20
Interest	20 00
Road Grader	300 00

Total	\$1,147 54	\$6,314 97
Surplus to 1947	5,167 43	
	<hr/> \$6,314 97	<hr/> \$6,314 97

## PROPERTY HELD ON TAX LIENS

J. F. Greenleaf farm	\$150 00
Charles Hastings	75 00
Lester Goodspeed lot	25 00
Frank Gordon lot	20 00
Whitney Meader lot	30 00
	<hr/>
	\$300 00

## RESOURCES

Tax Liens 1936, including costs	\$ 48 06
Tax Liens 1937, including costs	30 50
Tax Liens 1938, including costs	3 20
Tax Liens 1939, including costs	8 10
Tax Liens 1940, including costs	118 50

Tax Liens 1942, including costs	\$ 34 77
Tax Liens 1943, including costs	133 99
Tax Liens 1944, including costs	49 25
Tax Liens 1945, including costs	211 18
Uncollected Taxes, 1938 to 1942 inc.	201 27
Uncollected Taxes, 1946	724 65
Antti Anderson	86 96
Property held on Tax Liens	300 00
Road Grader	300 00
Tractor and Plows	500 00
	<hr/>
	\$2,750 43

## ESTIMATES FOR THE YEAR 1947

Administration Charges	\$ 800 00
Schools	2,800 00
School House Repairs	150 00
Street Lights	96 00
Winter Work	800 00
Highways and Bridges	1,000 00
Patrol State and State Aid Road	454 40
Cutting Bushes	300 00
Support of Poor	250 00
Third Class Maintenance	400 00
Repair Tractor and Plow	500 00
Flags for Soldiers' graves	10 00
Maine Publicity Bureau	25 00
Honor Roll Monument	100 00
	<hr/>
	\$7,685 40

Respectfully submitted,

C. A. BEAN,  
J. E. RACKLIFF,  
H. S. KELLEY,

Selectmen of the Town of Vienna.

**UNCOLLECTED TAXES, 1942 — L. N. ELLIOTT, Collector**

Fred Childs	\$ 3 40
Horace Fletcher	3 00
Charles Hastings	64
Eino Hill	64
John Richards	42 88
Daniel Ridley	64
Donald Varney	96

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\$52 16

**UNCOLLECTED TAXES, 1941 — L. N. ELLIOTT, Collector**

Horace Fletcher	\$ 5 38
Lester Goodspeed	16 60
John Richards	31 96

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\$53 94

**UNCOLLECTED TAXES, 1940 — L. N. ELLIOTT, Collector**

F. B. Bachelder	\$33 22
Horace Fletcher	1 95
Joseph A. Lord	2 65

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\$37 82

**UNCOLLECTED TAXES, 1939 — L. N. ELLIOTT, Collector**

Carl Davis	\$ 8 25
Lester Goodspeed	19 50
Daniel Ridley	05

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\$27 80

**UNCOLLECTED TAXES, 1938 — L. N. ELLIOTT, Collector**

Carl Davis	\$ 6 30
Horace Fletcher	2 10
Lester Goodspeed	21 15

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\$29 55



# Auditor's Report

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## COMMENTS

### General

At the close of the 1945 fiscal year, the town of Vienna appeared in excellent financial condition as shown by the comparative balance sheet, Exhibit A.

The town treasurer, collector, constable and road commissioner should be bonded and their bonds recorded with the town clerk. The recording of the bonds, particularly that of the collector, is important since for example the town can recover from the sureties if the collector is not diligent in his collections. The present collector is doing well in making complete collections of personal and poll taxes.

Warrants on the treasurer have to be signed by a majority of the board of selectmen to be legal and all members should have opportunity to act.

**Cash:** The receipts were examined and appear to have been deposited currently. The treasurer had cash to cover his obligation to the town.

**Taxes:** Property and Poll. The tax receipts for 1945 taxes appear to correspond with the entries on the collector's cash sheets.

**Excise Tax:** The excise tax receipts were examined and appeared to be correct. The excise tax receipts were as follows:

1945 Receipts No. 26-71 incl.	\$114.47
1946 Receipts No. 1-32 and No. 34	65.89

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Total	\$180.36
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In the sale of tax acquired property, the town may charge what seems reasonable to the selectmen.

The dog tax is payable to the State by the Clerk direct.

The selectmen's, treasurer's, collector's and clerk's records were well kept.

The auditor wishes to thank the town officials for their courtesy and cooperation.

Exhibit A

**Town of Vienna, Maine**  
**COMPARATIVE BALANCE SHEET**  
at Start and Close of 1945 Fiscal Year

**ASSETS**

	Feb. 15, 1945	Feb. 15, 1946
Cash	\$2,404 54	\$2,612 90
Uncollected Taxes	864 08	1,112 72
Tax Liens	2,050 64	1,164 43
Tax Deeds	60 70	
Notes Receivable	86 96	86 96
Tax Acquired Property	2,050 00	2,075 00
Town Owned Property	2,780 00	4,030 00
Cemetery Trust Funds	1,609 23	1,750 14
Maintenance Unimproved Roads		
(Overdraft forward)		22 80
Third Class Maintenance		
(Overdraft forward)		59 88
<b>Total</b>	<b>\$11,906 15</b>	<b>\$12,914 83</b>

**LIABILITIES**

Notes Payable	\$1,500 00	
Due Collector of Internal Revenue		
Withholding Tax	50 88	\$ 25 58
Due Teachers Retirement Fund	28 64	58 17
Third Class Maintenance (Unexpended Bal.)	67 45	
State Aid Road Construction		
(Unexpended Balance)	450 00	450 00
School Fund	1,077 65	642 24
Tax Acquired Property Reserve	2,050 00	2,075 00

Town Owned Property Reserve	\$2,780 00	\$4,030 00
Cemetery Trust Fund Reserve	1,609 23	1,750 14
Surplus	2,292 30	3,883 70
Total	<u>\$11,906 15</u>	<u>\$12,914 83</u>

Note: Item for \$184.30 due at close of year from C. O. Ladd for the Marinda Whittier lot is not included in above.

The above balance sheet shows the financial condition of the town at the start and close of the 1945 fiscal year. Under assets is listed property held by the town. The liabilities indicate for what the property is held. The town's equity is included in the surplus and in reserves for Town Owned and Tax Acquired property. Overdrafts are assets where they may be recoverable and Balances forward are liabilities where they may be required to be spent.





# Treasurer's Report

Cash on hand

\$2,612 90

## RECEIPTS

From Tax Collector

Taxes 1946	\$9,031 55
Taxes 1945	572 28
Taxes 1944	10 89
Taxes 1946 Excise	209 44
Taxes 1947 Excise	128 69
Taxes 1946 Supplementary	6 00
Taxes 1945 Supplementary	3 00
Tax Liens 1945	315 88

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\$10,277 73

Tax Liens and Costs

Liens 1945	\$116 70
Liens 1944	222 94
Liens 1943	87 30
Liens 1942	167 06
Liens 1941	134 66
Liens 1940	60 20
Liens 1939	60 90
Liens 1938	5 00

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\$854 76

From State Treasurer

Overpayment on grader rental	\$ 18 00
Highways	1,415 99
Highways	467 41
Special Resolve	300 00
State School Fund and R. R. Tax	1,799 36
State Aid Road	2,324 70

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\$6,325 46

## Miscellaneous

Collector of Internal Revenue, overpayment on 1944 Withholding Tax	\$ 3 72
C. O. Ladd, town wood lot	184 30
Fred Stevens, Webber school house	50 00
Russell Stewart, K. Pscheneckey farm	200 00
Ernest Marsteller, Kanervo farm	400 00
Maine Skewer & Dowel Corp., Charles Hasting buildings	49 03
Hervey Bean, Storer farm	1,075 00
Norman Waite, Frank Gray camp	19 15
Franklin County Savings Bank, loan	4,000 00
O. G. Meader, repair of dam	12 00
L. N. Elliott, Coll., 1938 abatement	3 00
L. N. Elliott, Coll., 1939 abatement	3 00
L. N. Elliott, Coll., 1941 abatement	3 40
L. N. Elliott, Coll., 1942 abatement	3 00
N. E. Waite, Coll., 1946 abatements	6 50
Winona Webber, Withholding Tax	78 10
Hazel Bean, Withholding Tax	57 50
Harold Kelley, Withholding Tax	3 50
Herbert Kelley, Withholding Tax	38 70
Clayton Kelley, Withholding Tax	19 60
Raymond Kelley, Withholding Tax	14 10
Harry Stevens, Withholding Tax	18 80
Lawrence Rackliff, Withholding Tax	10 30
Carl Rackliff, Withholding Tax	1 40
Everett Foss	70
Robert Bean	1 30
Herbert Davis	1 30
Carl Hall	1 10
Merton Wells	2 00
Joe Blanchard	8 30
Lewis Buker	2 50
Winona Webber, Teachers' Retirement	22 89
Freda Kelley, Teachers' Retirement	28 75
Madeline Bean, Teachers' Retirement	20 92
Hazel Bean, Teachers' Retirement	28 75

Town of Cheshamille: one-half cost of Iron Bridge	\$50 50	
Discharge fee on Tax Lien	4 00	
	<hr/>	\$54 50
Total Receipts		<hr/> \$1,500 00

PAID

Selectmen's Warrant	\$12,761 95	
Check book Balance	5,738 00	
	<hr/>	\$18,500 00

UNPAID TAX LIENS AND COSTS, 1945

Residents

Armi Anderson	\$40 00	
Armi Anderson	25 50	
F. O. Whimer	87 00	
	<hr/>	\$152 50

Non-Residents

Bertford Oliver	\$16 60	
Helen of Olive Fields	25 00	
Kenneth Mikkola	9 75	
Linda Hastings	14 00	
	<hr/>	\$65 35

UNPAID TAX LIENS AND COST, 1944

Armi Anderson	\$40 00	
Kenneth Mikkola	3 00	
	<hr/>	\$43 00

UNPAID TAX LIENS AND COST, 1943

F. B. Schneider	\$73 70	
F. O. Whimer	60 25	
	<hr/>	\$133 95

**UNPAID TAX LIENS AND COST, 1942**

Charles and Benj. Ridley	\$34 77
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**UNPAID TAX LIENS AND COST, 1940**

F. B. Bachelder	\$118 50
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**UNPAID TAX LIENS AND COST, 1939**

Harold Ladd	\$8 10
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**UNPAID TAX LIENS AND COST, 1938**

Heirs of Jesse Ladd	\$3 20
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**UNPAID TAX LIENS AND COST, 1937**

Carroll Cooper	\$30 50
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**UNPAID TAX LIENS AND COST, 1936**

Carroll Cooper	\$29 16
Osborn Marshall	18 90

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\$48 06

**CEMETERY FUNDS****Deposited in Custody of Town Treasurer**

Nancy Soper, bal. Nov., 1945	\$340 54
Alice Teague, bal. Nov., 1945	58 12
Bean lot in Seavey Cemetery, bal. Nov., 1945	125 51
Carrie Bean, bal. Nov., 1945	536 29
Moore lots, bal. Nov., 1945	214 51
E. N. Allen, bal. Nov., 1945	32 12
Etta Davis, bal. Nov., 1945	214 51
Benj. R. L. Folsom, bal. Nov., 1945	107 25
Frank and Cora Kennedy, bal. Nov., 1945	121 27

Respectfully submitted,

NORMAN E. WAITE,

Treasurer.



## Collector's Report

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Commitment	\$9,762 70
Supplementary tax	6 00
Excise tax 1946	209 44
Excise tax 1947	128 69
	\$10,106 83

### CREDITS

Cash to Treasurer on Commitment	\$9,031 55
Abatements	6 50
Supplementary tax	6 00
Excise tax 1946	209 44
Excise tax 1947	128 69
Uncollected taxes	724 65
	\$10,106 83

### UNCOLLECTED TAXES, 1946

#### Resident

Antti Anderson	\$72 00
Frank Burrill	19 75
Harold Foss	63 00
Taisto Hill	3 00
W. F. Richards	91 00
John Richards	33 25
Irene and Mildred Swenson	36 75
Irene Swenson	56 00
F. O. Whittier	98 00
	\$472 75

#### Non-Resident

Berry	\$ 1 40
Doyen & Tibbetts	15 75
Heirs of Olive Fields	21 00

C. A. Hall	\$42 00	
Merle Hall	5 50	
Linda Hastings	14 00	
Konsta Mikkola	8 05	
Rexford Oliver	18 20	
Wilmont Stevens	14 00	
Evans Webber	112 00	
	<hr/>	\$251 90
Uncollected taxes 1945	\$888 16	
Supplementary	3 00	
	<hr/>	\$891 16
Cash to Treasurer	\$572 28	
Tax Liens to Treasurer	315 88	
Supplementary Tax	3 00	
	<hr/>	\$891 16
Uncollected Tax 1944		\$10 89
Cash to Treasurer		10 89

Respectfully submitted,

N. E. WAITE, Collector.

# Report of Superintendent of Schools

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To the Superintending School Committee:

I present, herewith, the report for the year 1946-47, my fourth annual report as Superintendent of Schools for the Town of Vienna.

## MEMBERS OF THE SCHOOL COMMITTEE

Mrs. Freda Kelley, chairman — resigned	Term expires 1947
Mr. Hervey S. Bean	Term expires 1948
Mr. Carl Hall	Term expires 1949

## TEACHERS

Names	Schools
Mrs. Freda Kelley	Village
Mrs. Hazel Bean	North Vienna

## SCHOOL STATISTICS

### Registration Ending June 30, 1946

Boys	23
Girls	23
Total	46
Average daily attendance	34.02
Weeks in school year	36
Number of pupils completing last year of elementary course	6
Pupils attending secondary school	13
School census April 1, 1946	51

## SCHOOL REGISTRATION

The North Vienna and Village Schools opened on September 3, 1946. The enrollment at the beginning of the year and any changes are as follows:

Grades										
North Vienna	P	1	2	3	4	5	6	7	8	Total
Boys	1	0	1	2	1	1	1	1	0	8
Girls	1	1	1	2	0	1	1	0	1	8
Entered since Sept. 3	0	0	0	0	0	0	0	0	0	
Left since Sept. 3	0	0	0	2	0	0	0	1	1	4
Total enrollment February 1										12

Village										
Boys	0	3	2	0	3	1	0	0	5	14
Girls	1	2	2	1	2	1	1	1	2	13
Entered since Sept. 3	0	0	0	0	0	0	0	0	0	
Left since Sept. 3	0	0	0	0	1	1	0	0	0	2
Total Enrollment February 1										25

Number of Secondary students in the following High Schools:

Fairfield High School	1
Kents Hill	5
Farmington High School	5
Livermore Falls High School	1
Monmouth Academy	1
New Sharon High School	1

#### SCHOOL CALENDAR FOR 1947-1948

Monday, December 30, 1946. School opens.  
 Wednesday, January 1, 1947. Holiday.  
 Friday, March 7. Temperance Day.  
 Friday, March 7. Schools close. Ten days Vacation.  
 Monday, March 17. Schools open.  
 Thursday, May 29. Schools close. Summer Vacation.  
 Monday, September 1. Labor Day. Holiday.  
 Tuesday, September 2. Schools open.  
 Sunday, October 12. Columbus Day. Holiday.  
 Thursday and Friday, October 30 and 31. Teacher's Convention.  
 Thursday and Friday, November 27 and 28. Thanksgiving.  
 Friday, December 19. Schools close. Two weeks' Vacation.  
 Monday, January 5, 1948. Schools open.

### EQUALIZATION

In December 1947, the Town of Vienna will not receive any equalization money from the State. This is because the law states that the school tax rate for a town must be above the average for the State if the town is to receive equalization; and the school tax rate of the several towns for school maintenance in the State is .01855.

Our school tax rate of .01326 is arrived at by dividing our local school maintenance appropriation, which is \$2,000.00, by the State valuation of the town, which is \$150,833.

### REPAIRS

The Village School interior has been completely redecorated this year. There also have been added three blackboards to replace old ones. These improvements, combined with the new flourescent lights installed last year, make the schoolroom a pleasant place in which the children can do their work.

### FINANCES

The financial statement accompanying this report shows the total receipts and disbursements of the school department for the year ending February 8, 1947. The total receipts in the common school and high school tuition fund were \$4,440.94, in the repairs account \$100.00. The total disbursements in the common school and high school tuition fund were \$4,346.96. The unexpended balance in the common school and high school tuition fund is \$93.98, in the repairs account \$11.55.

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### FINANCIAL STATEMENT OF VIENNA SCHOOL DEPT.

#### COMMON SCHOOL AND HIGH SCHOOL TUITION

	Receipts	
Balance, 1946	\$ 642 24	
Appropriation	2,000 00	
State School Fund	1,798 70	
Total		\$4,440 94



**Expenditures**

Teachers	\$2,026 20	
Conveyance	600 00	
Janitor	87 55	
Fuel	221 00	
High School Tuition	1,142 70	
Textbooks	124 66	
Supplies	127 65	
Office help	17 20	
	<hr/>	
Total		\$4,346 96
		<hr/>
Balance, 1947		\$93 98

**REPAIRS****Receipts**

Appropriation	\$100 00	
	<hr/>	
Total		\$100 00

**Expenditures**

Labor and Materials	\$88 45	
	<hr/>	
Total		\$88 45
		<hr/>
Balance, 1947		\$11 55

In conclusion, I wish to acknowledge my indebtedness to the school committee, town officers, teachers, and citizens for their helpfulness and loyal support.

Respectfully submitted,

JAMES deWEVER,

Superintendent of Schools.





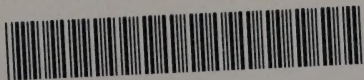






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